

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

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JEOFFREY L. BURTCH, CHAPTER 7  
TRUSTEE, FACTORY 2-U STORES, INC., *et*  
*al.*,

Plaintiff,

v.

MILBERG FACTORS, INC., CAPITAL  
FACTORS, INC., THE CIT  
GROUP/COMMERCIAL SERVICES, INC.,  
GMAC COMMERCIAL FINANCE LLC,  
HSBC BUSINESS CREDIT (USA) INC.,  
ROSENTHAL AND ROSENTHAL, INC.,  
STERLING FACTORS CORPORATION,  
WELLS FARGO CENTURY INC.,

Defendants.  
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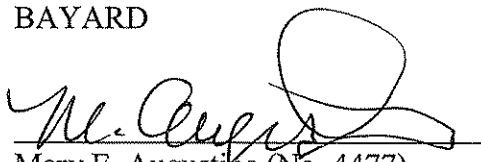
Civil action No. 1:07-cv-00556-\*\*\*-LPS

**RULE 7.1 STATEMENT OF DEFENDANT**  
**HSBC BUSINESS CREDIT (USA) INC.**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the parent companies of HSBC Business Credit (USA) Inc. are: HSBC Bank USA, N.A., HSBC North American Holdings Inc., and HSBC Holdings PLC. HSBC Holdings PLC is a publicly-held corporation.

Dated: January 4, 2008

BAYARD

  
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